

Mayfield & Five Ashes Parish Council
General Operations Finance Report to 31 October 2023

1. Expenditure in the month (Natwest Current Account)

Expenditure of £9,942.81 during the month was above average however; it included £2,409.60 inc VAT for the second tranche of the streetlights maintenance contract and £1,154 inc VAT for the High Street Christmas trees for which we usually receive a donation after the late-night shopping event.

2. Income in the Month (Natwest Current Account)

£11,981.48 Community Infrastructure Levy was received from Wealden District Council. Of this, £5,981.48 has been allocated for General Operations and will be transferred to the Barclays Reserves account. £1,594.18 was received from the Inland Revenue (detailed below), £481.20 inc VAT for the 2023/24 Q2 Community Toilet Scheme and £10 for the hire of Court Meadow.

3. Accruals (Natwest Reserve bank account)

Interest of £2.18 was received for the month.

4. Reserves (Barclays Reserve Account)

There was no movement in this account during October 2023.

5. VAT

The net VAT refund of £2,894.18 for 2023/24 Q2 was received from the Inland Revenue. £1,594.18 was in respect of general operations expenditure and £1,300 for MCC expenditure.

6. General Financial Health

Finances continue to remain satisfactory.

Janna Todd
Clerk & RFO

Attachments to this report:

Attachment 1:	Cash Financial Report Tables for October 2023
Attachment 2:	Current account expenditure for October 2023
Attachment 3:	Current account income in October 2023
Attachment 4:	Summary Management Report for October 2023

FINANCIAL REPORT 01 October 2023– 31 October 2023

Attachment 1

Current Account (NatWest)

	Entry		£
Opening bank cash balance at 01.10.23	A		58,659.55
Income in month (cleared)	B		8,066.86
Income from previous months (cleared in month)	C		0.00
Transfer in from Barclays/ Natwest Reserves accounts	D		0.00
Expenditure in month (paid, & cleared (inc VAT)	E		9,942.81
Expenditure in month (paid & cleared, invoice not received)	F		0.00
Expenditure from previous months cleared	G		0.00
Transfers out to Barclays Reserves account	H		0.00
Transfers out to MCC Account	I		0.00
Cash c/f at bank at 31.10.23 [I=A+B+C+D-E-F-G-H-I]	J		56,783.60
Income in month (not yet received/still to clear)	K		0.00
Income from previous months (not received)	L		0.00
Expenditure in month (invoice not yet received)	M		0.00
Expenditure in month (paid, cheque / DDM not yet cleared (inc VAT))	N		0.00
Expenditure from previous months (invoice received but not paid)	O		0.00
Overall position as at 31.10.23 [P=J+K+L+M-N-O]	P	Total	56,783.60

Accruals Account (Natwest Reserves Account)

Opening cash balance as at 01.10.23			1,713.71
Expenditure in month			0.00
Income in month			0.00
Interest received in month			2.18
Cash c/f at 31.10.23			1,715.89

Accruals Account Analysis as at 31.10.23

• Mayfield Skate Park	110.98	
• Five Ashes War Memorial	48.20	
• Mayfield War Memorial	1,517.00	
• Accruals/ Budget Carried Forward	0.00	
• Total Accrued Interest to Date	39.71	
• Total in Accruals Account		1,715.89

Reserve Account (Barclays)

Opening cash balance as at 01.10.23	119,103.96
Income in month	0.00
Transfer in from current/ accruals account	0.00
Expenditure in month	0.00
Interest received in month	0.00
Cash c/f at 31.10.23	119,103.96
Reserves and Community Infrastructure Levy analysis on following page	

**Attachment 1
(Continued)**

Reserves Analysis as at 31.10.23		
• General Reserve (15% of precept)	16,063.00	
• Emergency Funding	5,725.00	
• Minor Projects and Provisions	15,550.00	
• Community Projects	26,247.56	
• Election expenses	5,000.00	
• Office Refurbishment	1,924.00	
• Jubilee Wood Nature Trail	114.00	
• War Memorial Flowerbed Maintenance	430.76	
• Allotment Maintenance	450.00	
• Hedge/ Tree Cutting	1,045.00	
• Fingerpost Replacement and Maintenance	3,000.00	
• Streetlight Replacement / Upgrade	5,563.00	
• South Street Toilets 5 year maintenance	5,035.00	
• Legal Fees	1,000.00	
• Skate Park	3,070.00	
• Graffiti Removal	600.00	
• Tourism	2,620.00	
• Bark Chips	4,000.00	
• Community Infrastructure Levy	20,768.71	
• Total Accrued Interest to date	897.93	
• Total Reserves		119,103.96

GO & MCC Community Infrastructure Levy Analysis for WDC as at 31.10.23			
CIL Received from WDC			
MCC CIL Received in 2018/19 Financial Year			7,381.12
MCC CIL Received in 2019/20 Financial Year			12,547.81
MCC CIL Received in 2020/21 Financial Year			21,850.11
Reserves CIL Received in 2021/22 Financial Year			29,766.63
Reserves CIL Received in 2022/23 Financial Year			3,672.08
Reserves CIL Received in 2023/24 Financial Year			11,981.48
Total Received CIL			87,199.23
CIL Expenditure			
Five Ashes Speed Surveys (Paid from Reserves on 18.03.22)			720.00
Architects Fees 04/21-10/21 (Paid on 9.03.22 from MCC A/C) exc VAT			24,375.00
Five Ashes Village Hall car park (Paid from Reserves on 15.07.22)			6,000.00
Five Ashes Play Area Fencing and gates (Paid from Reserves on 27.07.22)			5,950.00
CIL c/f at 31.10.23			50,154.23

Date: 20/11/2023		Mayfield and Five Ashes PC		Page 1	
Time: 12:15		Current Bank A/c			
List of Payments made between 01/10/2023 and 31/10/2023					
Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
02/10/2023	Wealden District Council	DD	59.00	Direct Debit	Overflow Car Park Rates
05/10/2023	Londis	DEBIT CARD	6.49	F&GP Email	Office Sundry Items
05/10/2023	NEST	DD	195.68	Direct Debit	Clerk's Pension 10/23
06/10/2023	Wealden Locks & Security	BACS	40.00	F&GP Email	Boundary Clearance
06/10/2023	Wealden Locks & Security	BACS	59.99	F&GP Email	Graffiti Removal
06/10/2023	Streetlights	BACS	117.30	F&GP Email	Repairs to Streetlight 74
06/10/2023	Caretaker	BACS	379.50	F&GP Email	South St WC/ Office Cleaning
06/10/2023	Litter Picker	BACS	140.00	F&GP Email	Litter Picking/ Glass Sweeping
06/10/2023	JSW Creative	BACS	100.00	F&GP Email	IT/ Website Maintenance 10/23
16/10/2023	British Gas	DD	40.60	Direct Debit	South St WC Electricity
16/10/2023	British Gas	DD	32.11	Direct Debit	Office Electricity
20/10/2023	SSE Energy Supply Ltd	DD	182.90	Direct Debit	Streetlights Electricity
20/10/2023	Wealden Locks & Security	BACS	215.00	F&GP Email	South St WC Repairs/ Graffiti
20/10/2023	Streetlights	DD	2,409.60	F&GP Email	Streetlight Mtce Contract 2/2
20/10/2023	Compact Cutting Ltd	BACS	372.00	F&GP Email	Mow/ Strim Mayfield/Five Ashes
20/10/2023	Mulberry & Co	BACS	249.12	F&GP Email	2023/24 Interim Audit
20/10/2023	Streetlights	BACS	781.50	F&GP Email	Replace Streetlight Lantern
20/10/2023	Europlants Ltd	BACS	131.90	F&GP Email	Winter Floral Displays
20/10/2023	Ian Armstrong	BACS	44.00	F&GP Email	War Memorial Gardening
20/10/2023	SWARCO UK & Ireland	BACS	460.91	F25SEP23/5.8	SID Maintenance Contract
20/10/2023	We Can Source It	DEBIT CARD	23.27	F&GP Email	Paper Hand Towels
23/10/2023	LCN.com	DEBIT CARD	122.39	F&GP Email	Website Domain 2 yr Renewal
25/10/2023	Everflow Water	DD	70.68	Direct Debit	South ST WC Water
25/10/2023	Everflow Water	DD	8.21	Direct Debit	Office Water/ Waste Water
26/10/2023	Tracer Power	DEBIT CARD	849.50	F25SEP23/5.6	2 x SID Batteries
26/10/2023	Tracer Power	DEBIT CARD	-0.50	F&GP Email	SID Rechargeable Batteries
30/10/2023	Window Cleaner	BACS	8.00	F&GP Email	Office Window Cleaning
30/10/2023	Sussex Christmas Trees	BACS	1,154.00	F&GP Email	High Street Christmas Trees
30/10/2023	Joel Miles Board	BACS	57.50	F&GP Email	Planning Committee Photo IDs
30/10/2023	HMRC PAYE & NI	BACS	229.29	F&GP Email	Employer/yea Tax/ NI 10/23
30/10/2023	Janna Todd	BACS	1,305.62	F&GP Email	Clerk's Net Salary 10/23
30/10/2023	Onecom Ltd	DD	85.00	Direct Debit	Office Telecoms
31/10/2023	Natwest	ACC CHARGE	12.25	Autodebit	Account Charges to 29/09/23
Total Payments			9,942.81		

20/11/2023 Mayfield and Five Ashes PC Page 1

12:16 Current Bank A/c

Cash Received between 01/10/2023 and 31/10/2023

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
24/10/2023	HM Revenue & Customs	BACS	23/24 Q2 VAT	1,594.18
09/10/2023	Mayfieldians	BACS	Hire of Court Meadow 11/11/23	10.00
09/10/2023	Wealden District Council	BACS	Q2 Community Toilet Scheme	481.20
23/10/2023	Wealden District Council	BACS	Community Infrastructure Levy	5,981.48
Total Receipts				8,066.86

20/11/2023		Mayfield and Five Ashes PC					Page 1	
12:17		Summary Income & Expenditure by Budget Heading 31/10/2023						
Cost Centre Report								
		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	
100	Precept	Income	237,972	237,972	0		100.0%	
		less Transfer to EMR	130,883					
		Movement to/(from) Gen Reserve	<u>107,089</u>					
101	Rents	Income	880	950	70		92.6%	
102	Interest Banks	Income	602	60	(542)		1003.7%	
105	Sundry Income	Income	12,783	1,604	(11,179)		797.0%	
		less Transfer to EMR	6,000					
		Movement to/(from) Gen Reserve	<u>6,783</u>					
		Movement to/(from) Gen Reserve	<u>0</u>					
		Movement to/(from) Gen Reserve	<u>0</u>					
401	Clerks Salary	Expenditure	11,750	20,170	8,420	8,420	58.3%	
402	Section 137 Grants	Expenditure	300	300	0	0	100.0%	
403	Grants	Expenditure	4,086	4,700	614	614	86.9%	
404	Village Services	Expenditure	13,296	27,416	14,120	14,120	48.5%	
		plus Transfer from EMR	0					
		Movement to/(from) Gen Reserve	<u>(13,296)</u>					
405	Street Lighting Maintenance	Expenditure	5,321	12,163	6,842	6,842	43.7%	
		plus Transfer from EMR	0					
		Movement to/(from) Gen Reserve	<u>(5,321)</u>					
406	Community	Expenditure	7,743	15,098	7,355	7,355	51.3%	
		plus Transfer from EMR	0					
		Movement to/(from) Gen Reserve	<u>(7,743)</u>					
407	Recreation	Expenditure	3,796	14,710	10,914	10,914	25.8%	
408	Rights of Way	Expenditure	90	3,450	3,360	3,360	2.6%	
		plus Transfer from EMR	1,205					
		Movement to/(from) Gen Reserve	<u>1,115</u>					
409	Traffic	Expenditure	1,519	1,470	(49)	(49)	103.3%	
		plus Transfer from EMR	0					
		Movement to/(from) Gen Reserve	<u>(1,519)</u>					
410	Youth	Expenditure	1,000	1,000	0	0	100.0%	
413	Council Corporate Expenses	Expenditure	12,503	23,280	10,777	10,777	53.7%	
		plus Transfer from EMR	1,293					
		Movement to/(from) Gen Reserve	<u>(11,210)</u>					
414	Extraordinary Expenses	Expenditure	78	150	72	72	52.3%	
416	Projects	Expenditure	15,129	577,495	562,366	562,366	2.6%	
		plus Transfer from EMR	13,924					
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Continued over page

20/11/2023

Mayfield and Five Ashes PC

Page 2

12:17

Summary Income & Expenditure by Budget Heading 31/10/2023

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
	Movement to/(from) Gen Reserve	<u>(1,205)</u>					
417	Office Expenses Expenditure	2,336	14,625	12,289		12,289	16.0%
418	Assistant Clerk Expenditure	0	10,182	10,182		10,182	0.0%
419	National Insurance Costs Expenditure	1,901	3,013	1,112		1,112	63.1%
420	Lighting Energy Expenditure	1,015	2,000	985		985	50.7%
421	Reserves Expenditure	1,000	64,586	63,586		63,586	1.5%
	plus Transfer from EMR	1,000					
	Movement to/(from) Gen Reserve	<u>0</u>					
	Grand Totals:- Income	252,238	240,586	(11,652)			104.8%
	Expenditure	82,865	795,808	712,943	0	712,943	10.4%
	Net Income over Expenditure	<u>169,373</u>	<u>(555,222)</u>	<u>(724,595)</u>			
	plus Transfer from EMR	17,423					
	less Transfer to EMR	136,883					
	Movement to/(from) Gen Reserve	<u>49,913</u>					